



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 15, 2013

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.GOV and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

INTERNAL REVENUE SERVICE (IRS)

OMB Number: 1545-0219.

Type of Review: Extension without change of a currently approved collection.

Title: Work Opportunity Credit.

Form: 5884.

Abstract: IRC section 38(b) (2) allows a credit against income tax to employers hiring individuals from certain targeted groups such as welfare recipients, etc. The employer uses Form 5884 to figure the credit. IRS uses the information on the form to verify that the correct amount of credit was claimed.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 415,144.

OMB Number: 1545-0687.

Type of Review: Extension without change of a currently approved collection.

Title: Exempt Organization Business Income Tax Return.

Form: 990-T.

Abstract: Form 990-T is needed to compute the section 511 tax on unrelated business income of a charitable organization. IRS uses the information to enforce the tax.

Affected Public: Private Sector: Not-for-profit institutions.

Estimated Total Burden Hours: 5,262,319.

OMB Number: 1545-0946.

Type of Review: Extension without change of a currently approved collection.

Title: Application for Renewal of Enrollment to Practice before the Internal Revenue Service.

Form: 8554, 8554-EP.

Abstract: This information relates to the approval of continuing professional education programs and the renewal of the enrollment status for those individuals admitted (enrolled) by the Internal Revenue Service.

Affected Public: Individuals or Households; Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 48,000.

OMB Number: 1545-1143.

Type of Review: Extension without change of a currently approved collection.

Title: Notification of Distribution From a Generation-Skipping Trust.

Form: 706-GS (D-1).

Abstract: Form 706-GS(D-1) is used by trustees to notify the IRS and distributees of information needed by distributees to compute the Federal GST tax imposed by IRC section 2601. IRS uses the information to enforce this tax and to verify that the tax has been properly computed.

Affected Public: Individuals and Households.

Estimated Total Burden Hours: 348,800.

OMB Number: 1545-1697.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 2000-35 - Section 1445 Withholding Certificates.

Abstract: Revenue Procedure 2000-35 provides guidance concerning applications for withholding certificates under Code section 1445.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 60,000.

OMB Number: 1545-1855.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9285 - Limitation on Use of the Nonaccrual-Experience Method of Accounting Under Section 448(d)(5).

Abstract: Final regulations provide four safe harbor nonaccrual-experience methods that will be presumed to clearly reflect a taxpayer's nonaccrual experience, and for taxpayers who wish to compute their nonaccrual experience using a computation or formula other than the one of the four safe harbors provided, the requirements that must be met in order to use an alternative computation or formula to compute their nonaccrual experience.

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 24,000.

OMB Number: 1545-2171.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9490 – Carryback of Consolidated Net Operating Losses to Separate Return Years.

Abstract: This project amends §1.1502-21 to implement the revisions to Code section 172(b)(1)(H), which extend the carryback period for NOLs to five years, enacted by the Worker, Homeownership, and Business Assistance Act of 2009 ("WHBAA") that the President signed on Nov. 6, 2009 (Pub. L. 111-92).

Affected Public: Private Sector: Businesses or other for-profits.

Estimated Total Burden Hours: 1,000.

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